

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&

THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 26TH JUNE 2007 / 5TH ASHADHA 1929

ST.Rev..No. 227 of 2005

TA.570/2002 of S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD
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REVISION PETITIONER/APPELLANT/REVENUE/

STATE OF KERALA, REP. BY THE JOINT
COMMISSIONER (LAW), COMEMRCIAL TAXES,
ERNAKULAM.

BY SPL. GOVERNMENT PLEADER(TAXES) SRI V.V.ASHOKAN

RESPONDENT: RESPONDENT/ASSESSEE.

M/S.ANUPAMA RESTAURANT & BAR, MALA,
THRISSUR.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD
ON 26/06/2007, THE COURT ON THE SAME DAY PASSED THE
FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

C.M.Appln.No.423/2005 & S.T.Rev.No. 227 of 2005

Dated, this the 26th day of June, 2007

ORDER

H.L. DATTU, C.J.

The revenue being aggrieved by the order passed by the Sales Tax Appellate Tribunal in T.A.No.570/2002 dated 11th December, 2003 is before us in this revision petition.

2. In filing the revision petition there is a delay of 162 days. To condone the said delay, C.M.Appln.No.423/2005 is filed under section 5 of the Limitation Act. Along with the said application a stereotyped affidavit is also filed. In the said affidavit except stating that the papers were moving from table to table and shuttled between two officers, no other explanation is offered by the revenue for the delay in filing the revision petitions. The delay is fatal to the proceedings. Further, we are not convinced with the reasons assigned by the revenue to condone the delay. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

Consequently the revision petition is also rejected. Ordered accordingly.

**H.L. DATTU,
CHIEF JUSTICE.**

**K.T. SANKARAN,
JUDGE.**

mt/-